

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**Individual Income Tax Return**  
**NONRESIDENT and PART-YEAR RESIDENT 1998**  
Calendar Year 1998

DO NOT WRITE OR STAPLE IN THIS SPACE

or other tax year beginning \_\_\_\_\_, 1998 and ending \_\_\_\_\_, 19 \_\_\_\_\_

▶ **Check the applicable box:** ☒ **Part-Year Resident** ☐ **Nonresident**

AMD	UNP	008	PNT	INT	
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PLEASE PRINT • OR TYPE	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Present mailing or home address (Number and street, including apartment number or rural route)		Your occupation
	City, town or post office, State and ZIP code		Spouse's occupation

**HAWAII ELECTION  
CAMPAIGN FUND**

▶ Do you want \$2 to go to the Hawaii Election Campaign Fund? .....

Yes

No

Note: Checking "Yes"  
will not increase your tax  
or reduce your refund.

▶ If joint return, does your spouse want \$2 to go to the fund? .....

Yes

No

**RESIDENCY STATUS**

▶ If you are a nonresident, in what state or foreign country are you a resident? .....

FILING STATUS	1 <input type="checkbox"/> Single	(Check only ONE box)
	2 <input type="checkbox"/> Married filing joint return (even if only one had income).	
	3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here. •	
	4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here. ▶	
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died 19 •).	

**Caution:** If you can be claimed as a dependent on another person's tax return (such as your parents'), do not check box 6a, but be sure to check the box below line 34.

6a <input type="checkbox"/> Yourself	<input type="checkbox"/> Age 65 or over
6b <input type="checkbox"/> Spouse	<input type="checkbox"/> Age 65 or over

Enter number of boxes  
checked on 6a and 6b ▶Enter number of  
your children listed 6c ▶Enter number of  
other dependents 6d ▶Add numbers  
entered in  
boxes above 6e ▶**Dependents:**

6c and 6d	1. First and last name	If more than 2 dependents use attachment	2. Dependent's social security number	3. Relationship

6e Total number of exemptions claimed .....

**ATTACH A COPY OF YOUR FEDERAL INCOME TAX RETURN FOR 1998****ROUND TO THE NEAREST DOLLAR**

	Col. A - Total Income		Col. B - Hawaii Income	
7 Wages, salaries, tips, etc. (attach Form(s) W-2).....	00	7●		00
8 Interest income from the worksheet on page 32 of the Instructions.....	00	8●		00
9 Ordinary dividends .....	00	9●		00
10 State income tax refund from the worksheet on page 32 of the Instructions .....	00	10		00
11 Alimony received.....	00	11		00
12 Business or farm income or (loss) G.E. I.D. No. ....	00	12●		00
13 Capital gain or (loss) from the worksheet on page 32 of the Instructions .....	00	13●		00
14 Supplemental gains or (losses) (attach Schedule D-1) .....	00	14		00
15 IRA distributions .....	00	15		00
16 Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-12/N-15/N-40) .....	00	16●		00
17 Rents, royalties, partnerships, estates, trusts, etc. G.E. I.D. No. ....	00	17●		00
18 Unemployment compensation (insurance). ....	00	18●		00
19 Other income (state nature and source) .....	00	19●		00
20 Add lines 7 through 19..... <b>Total Income</b> ▶	00	20		00
21 IRA deduction .....	00	21		00
22 Student loan interest deduction from the worksheet on page 35 of the Instructions ....	00	22		00
23 Medical savings account deduction.....	00	23		00
24 Moving expenses (attach Form N-139) .....	00	24		00
25 Deductions for self-employment tax .....	00	25		00
26 Self-employed health insurance deduction .....	00	26		00
27 Keogh retirement plan and self-employed SEP deduction.....	00	27		00
28 Interest penalty on early withdrawal of savings .....	00	28		00
29 Alimony paid (Enter name and SS No. of recipient) .....	00	29		00
30 Payments to an individual housing account .....	00	30●		00
31 First \$1,750 of military reserve or Hawaii national guard duty pay.....	00	31●		00
32 Add lines 21 through 31..... <b>Total Adjustments</b> ▶	00	32●		00
AGI 33 Line 20 minus line 32..... <b>Adjusted Gross Income</b> ▶	00	33●		00

• ATTACH CHECK OR MONEY ORDER HERE • ATTACH COPY B OF FORM HW-2 HERE •

TAX COMPUTATION	34 Adjusted gross income from line 33, Column A .....		34		00
	<b>CAUTION:</b> If you can be claimed as a dependent on another person's return, check here <input type="checkbox"/> and see Instructions.				
	35 If you do not itemize deductions, go to line 36 below. Otherwise go to page 18 of the Instructions and enter your itemized deductions here.				
	35a Medical and dental expenses (from Worksheet A-1) .....	35a•		00	
	35b Taxes (from Worksheet A-2) .....	35b•		00	
	35c Interest expense (from Worksheet A-3) .....	35c•		00	
	35d Contributions (from Worksheet A-4) .....	35d•		00	
	35e Casualty and theft losses (from Worksheet A-5) .....	35e•		00	
	35f Miscellaneous deductions (from Worksheet A-6) .....	35f•		00	
	NONREFUNDABLE CREDITS	36 Enter the larger of your: <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <b>Itemized Deductions</b> — If line 34 is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 33 of the Instructions. If not, add lines 35a through 35f. <b>OR</b>  <b>Standard Deduction</b> shown below for your filing status.            Single — \$1,500      Head of household — \$1,650            Married filing jointly or Qualifying widow(er) — \$1,900      Married filing separately — \$950         </div>		36•	
37 Line 34 minus line 36. (This line MUST be filled in) .....		37•		00	
38 Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, check applicable box(es) • <input type="checkbox"/> Yourself • <input type="checkbox"/> Spouse, and see page 23 of the Instructions. ....		38•		00	
39 <b>Taxable Income.</b> Line 37 minus line 38 (but not less than zero) ..... <b>Taxable Income</b> ➤		39•		00	
40 <b>Tax on the amount on line 39.</b> Check if from <input type="checkbox"/> Tax Table; <input type="checkbox"/> Tax Rate Schedule; <input type="checkbox"/> Form N-168; <input type="checkbox"/> Form N-615; or <input type="checkbox"/> Capital Gains Tax Worksheet on page 34 of the Instructions. Net capital gain from line 14 of Capital Gains Tax Worksheet • ..... (• <input type="checkbox"/> Include separate tax from Forms N-2, N-103, N-814) ..... <b>Tax on line 39</b> ➤		40•		00	
41 <b>Ratio of Hawaii AGI to Total AGI.</b> Divide line 33, Column B, by line 33, Column A (Compute to 3 decimal places and round to 2 decimal places)		41•	_____		
42 Multiply line 40 by the ratio on line 41 .....		42		00	
43 Other taxes from Forms N-152, N-312, N-405, N-586 .....		43•		00	
44 <b>Total Tax.</b> Add lines 42 and 43 ..... <b>Total Tax</b> ➤		44•		00	
TAX PAYMENTS AND REFUNDABLE CREDITS		45 Income tax paid to another state or to a foreign country (from Worksheet on page 34 of the Instructions) ..		45	
	46 Energy Conservation Tax Credit (attach Form N-157) .....		46•		00
	47 Enterprise Zone Tax Credit (attach Form N-756) .....		47•		00
	48 Low-Income Housing Tax Credit (attach Form N-586) .....		48		00
	49 Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884) ....		49•		00
	50 Add lines 45 through 49 ..... <b>Total Non-Refundable Credits</b> ➤		50•		00
	51 Line 44 minus line 50 (but not less than zero) ..... <b>Balance</b> ➤		51		00
	52 Hawaii State Income tax withheld and tax withheld on IHA distribution .....		52•		00
	53 1998 estimated tax payments on Forms N-1 _____; N-4 _____; N-288A _____		53•		00
	54 Amount of estimated tax applied from 1997 return .....		54•		00
REFUND OR AMOUNT YOU OWE	55 Amount paid with extension(s) .....		55•		00
	56 Food Tax Credit (attach Schedule X) <b>DHS, etc. exemptions</b> • .....		56•		00
	57 Credit for Low-Income Household Renters (attach Schedule X) .....		57•		00
	58 Credit for Child and Dependent Care Expenses (attach Schedule X) .....		58•		00
	59 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) .....		59•		00
	60 Capital Goods Excise Tax Credit (attach Form N-312) .....		60•		00
	61 Fuel Tax Credit for Commercial Fishers (attach Form N-163) .....		61•		00
	62 Motion Picture and Film Production Income Tax Credit (attach Form N-316) .....		62•		00
	63 Hotel Remodeling Tax Credit (attach Form N-314) .....		63•		00
	64 Other credits (attach list and see page 26 of Instructions) .....		64•		00
65 Add lines 52 through 64 ..... <b>Total Payments and Credits</b> ➤		65•		00	
66 If line 65 is larger than line 51, enter the amount <b>OVERPAID</b> (line 65 minus line 51) .....		66•		00	
67 Amount of line 66 to be <b>REFUNDED TO YOU</b> ..... <b>Refund</b> ➤		67•		00	
68 Amount of line 66 to be <b>applied</b> to your <b>1999 ESTIMATED TAX</b> ..... <b>68•</b> <input type="checkbox"/> <b>00</b>					
69 If line 51 is larger than line 65, enter the <b>AMOUNT YOU OWE</b> (line 51 minus line 65). Attach check or money order for full amount payable to "Hawaii State Tax Collector." Write your social security number and "1998 Form N-15" on it. If you are filing your return late, see page 26 of the Instructions. .... <b>Balance Due</b> ➤		69•		00	
70 Estimated tax penalty. (See page 27 of Instructions.) Also include this amount in line 66 or 69, whichever applies. Check box if Form N-210 is attached ➤ <input type="checkbox"/> .....		70•		00	
71 If you would like us to mail you a packet of forms for next year's filing, please check this box • <input type="checkbox"/>					

## DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

PLEASE SIGN HERE	<div style="display: flex; justify-content: space-between;"> <div>➤ Your signature _____</div> <div>➤ Spouse's signature (if filing jointly, BOTH must sign) _____</div> </div>	
	<div style="display: flex; justify-content: space-between;"> <div>Date _____</div> <div>Date _____</div> </div>	
	<div style="display: flex; justify-content: space-between;"> <div>           Paid Preparer's Information            Preparer's Signature and date            Firm's name (or yours if self-employed) and address         </div> <div>           Preparer's social security number            Federal E.I. No. ➤            ZIP Code ➤         </div> </div>	
	<div style="text-align: right;">Check if self-employed ➤ <input type="checkbox"/></div>	